

Philip C. Baxa (VSB No. 22977)  
MERCERTRIGIANI LLP  
16 South Second Street  
Richmond, Virginia 23219  
Tel: 804-782-8691  
Fax: 804-644-0209  
Phil.baxa@mercertrigiani.com

-and-

KING & SPALDING LLP  
James A. Pardo, Jr.  
Georgia Bar No. 561206  
jpardo@kslaw.com  
Thaddeus D. Wilson  
Georgia Bar No. 596008  
thadwilson@kslaw.com  
1180 Peachtree Street  
Atlanta, Georgia 30309-3521  
Telephone: (404) 572-4600  
Facsimile: (404) 572-5128

*Attorneys for Mitsubishi Digital Electronics America, Inc.*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

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In re: : Chapter 11  
:   
CIRCUIT CITY STORES, INC., et al., : Case No. 08-35653  
:   
Debtors.<sup>1</sup> : Jointly Administered  
:   
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**APPELLANT MITSUBISHI DIGITAL ELECTRONICS AMERICA, INC.'S  
STATEMENT OF ISSUES TO BE PRESENTED AND  
DESIGNATION OF ITEMS TO BE INCLUDED IN RECORD ON APPEAL**

Mitsubishi Digital Electronics America, Inc. ("Mitsubishi"), by and through its undersigned counsel and pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure

<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAMS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, VA 23060

(the “Rules”), files its Statement of Issues to be Presented and Designation of Items to Be Included in Record on Appeal relating to its Notice of Appeal filed on March 20, 2010 (D.N. 6745).

**1. Statement of Issues to Be Presented**

- a. Whether the Bankruptcy Court erred in sustaining the Debtor’s Fifty-First and Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims.
- b. Whether the Bankruptcy Court erred in finding that administrative expenses arising under Section 503(b)(9) of the Bankruptcy Code are subject to temporary disallowance under Section 502(d) of the Code.
- c. Whether the Bankruptcy Court erred in finding that Section 502(d) of the Bankruptcy Code is applicable to Section 503(b)(9) administrative expenses.
- d. Whether the Bankruptcy Court erred in ruling that the Debtors could seek a temporary disallowance of Mitsubishi’s Section 503(b)(9) administrative expenses pursuant to Section 502(d) of the Bankruptcy Code without commencing the alleged preference actions.
- e. Whether the Bankruptcy Court erred in temporarily disallowing Mitsubishi’s Section 503(b)(9) administrative expenses pursuant to Section 502(d) of the Bankruptcy Code, prior to an adjudication of the Debtor’s alleged preference claims against Mitsubishi.
- f. Whether the Bankruptcy Court erred in finding that creditors seeking administrative priority under Section 503(b)(9) are required to file a proof of claim pursuant to Section 501 of the Bankruptcy Code.
- g. Whether the Bankruptcy Court erred in ruling that the Debtors could seek a temporary disallowance of Mitsubishi’s Section 503(b)(9) administrative expenses pursuant to Section 502(d) of the Bankruptcy Code within the claims resolution process and not in an adversary proceeding.

h. Whether the Bankruptcy Court erred in ruling that the Debtors were not seeking affirmative relief when they sought temporary disallowance of Mitsubishi's Section 503(b)(9) administrative expenses pursuant to Section 502(d) of the Bankruptcy Code.

**2. Designation of Record on Appeal**

The following designation includes any and all exhibits and attachments filed with each designated document.

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
1	19	November 10, 2008	Motion of Debtors for Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date pursuant to Bankruptcy Rule 9007.
2	107	November 12, 2008	Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date pursuant to Bankruptcy Rule 9007
3	[Claims Agent Claim No. 132]	November 18, 2008	Mitsubishi's Section 503(b)(9) Claim Request
4	2505	March 10, 2009	Debtors' Motion for an Order Approving (A) Procedures for Filing Omnibus Objections to Claims and (B) the Form and Manner of the Notice of Omnibus Objections
5	2881	April 1, 2009	Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections
6	[Claims Agent Claim No. 12300, dated April 17, 2009]	April 17, 2009	Amended Proof of Claim of Mitsubishi Digital Electronics America, Inc., superseding Original Mitsubishi Proof of Claim [Claims Agent Claim No. 7194, dated January 28, 2009]
7	4614	August 24, 2009	Disclosure Statement with Respect to Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors-in-Possession and Its Official Committee of Creditors Holding Unsecured Claims [Liquidating Plan attached]
8	4626	August 25, 2009	Debtors' Motion for Order Extending Objection Deadline to Disclosure Statement with Respect to Joint Plan of Liquidation of Circuit City Stores, Inc.

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
			and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims Under Local Bankruptcy Rule 3016-1(B)
9	4729	September 1, 2009	Order Granting Debtors' Motion For Order Extending Objection Deadline To Disclosure Statement With Respect To Joint Plan Of Liquidation Of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors In Possession and Its Official Committee of Creditors Holding General Unsecured Claims Under Local Bankruptcy Rule 3016-1(B)
10	5090	September 24, 2009	Order Approving (I) Disclosure Statement,(II) Notice of the Disclosure Statement Hearing, (III) Hearing Date to Consider Confirmation of the Plan, (IV) Procedures for Filing Objections to Plan,(V) Voting Agent and Deadlines Related to Solicitation and Confirmation, (VI)Procedures with Respect to Certain Claims and (VII)Solicitation Procedures for Confirmation of the Plan
11	5124	September 29, 2009	Debtors' First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and Its Affiliated Debtors and Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims
12	5214	October 13, 2009	Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference Hearing
13	5215	October 13, 2009	Debtors' Brief in Support of Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference
14	5216	October 13, 2009	Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
15	5217	October 13, 2009	Debtors' Brief in Support of Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
16	5312	October 21, 2009	Samsung Electronics America, Inc.'s (I) Motion to Shorten Time to Respond to Interrogatories and Request for Production of Documents

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
17	5313	October 21, 2009	Motion to Expedite Hearing on Samsung Electronics America, Inc.'s Motion for Shortened Response Time to Interrogatories and Request for Production of Documents
18	5314	October 21, 2009	Samsung Electronics America, Inc.'s Notice of (I) Motion for a Shortened Response Time to Interrogatories and Requests for Production of Documents and (II) Motion for Expedited Hearing
19	5329	October 22, 2009	Samsung's Notice of Rescheduled Hearing [Re: 5312, 5314]
20	5407	October 30, 2009	Objection by the Debtors to Samsung Electronics America, Inc.'s (I) Motion for a Shortened Response Time to Interrogatories and Request for Production of Documents and (II) Motion for an Expedited Hearing
21	5408	October 30, 2009	Notice of Agenda of Matters Scheduled for Hearing on November 3, 2009 at 11:00 a.m.
22	5411	November 2, 2009	Samsung America, Inc.'s Response to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement That the First Hearing on Any Response Proceed as a Status Conference
23	5416	November 3, 2009	PNY Technologies, Inc.'s Response to Debtor's Fifty-First Omnibus Objection to Certain 503(b)(9) Claims
24	5434	November 3, 2009	Response of Paramount Home Entertainment Inc. to Debtors (I) Fifty-Second Omnibus Objection to Certain 503(B)(9) Claims and (II) Motion For a Waiver of the Requirement That The First Hearing On Any Response Proceed As A Status Conference and the Debtors Brief in Support Thereof
25	5447	November 4, 2009	Opposition Brief of Onkyo USA Corporation to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference
26	5449	November 4, 2009	SanDisk Corporation's Response to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference
27	5454	November 4, 2009	Opposition Brief of Mitsubishi Digital Electronics America, Inc. to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for Waiver of the Requirement That the First Hearing on any Response Proceed as a Status

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
			Conference
28	5461	November 4, 2009	Pioneer Electronics Inc.'s Motion to Compel Debtors to Make Confirmation Deposit under Fed. R. Bankr. P. 3020(a) with Memorandum of Points & Authorities
29	5464	November 4, 2009	Pioneer Electronics Inc.'s Response to Debtors' 52nd Objection to 503(b)(9) claims
30	5470	November 4, 2009	Response of Digital Innovations, LLC on Behalf of VonWin Capital Management, LP to Debtors' Fifty-First Omnibus Objection to (I) Certain 503(B)(9) Claims and (II) Motion for Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference
31	5472	November 4, 2009	Longacre Opportunity Fund, LP's Response to Objection to Claim filed by Circuit City
32	5475	November 4, 2009	Envision Peripherals, Inc.'s Memorandum of Law in Opposition to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference
33	5479	November 4, 2009	Response and Joinder of JVC Americas Corp. and JVC Company of America to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
34	5487	November 4, 2009	Metra Electronics Corporation's Opposition to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing of any Response Proceed as a Status Conference
35	5489	November 4, 2009	LG Electronics USA, Inc.'s Memorandum of Law in Opposition to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
36	5491	November 4, 2009	Response of Sima Products Corp. to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(B)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
37	5495	November 4, 2009	Toshiba America Consumer Products, LLC's Response to Debtors' Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and Motion

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			for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference
38	5496	November 4, 2009	Response of Samsung Electronics America, Inc. to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
39	5497	November 4, 2009	Joint Responses by Apex Digital, Inc. and THQ, Inc. [re: Debtors' Fifty-First Omnibus Objection to Claims]
40	5498	November 4, 2009	Tamrac, Inc.'s Opposition to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing of any Response Proceed as a Status Conference
41	5499	November 4, 2009	Nyko Technologies, Inc.'s Response to Debtors' Fifty-First Omnibus Objection
42	5500	November 4, 2009	Samsung Electronics America, Inc.'s Memorandum of Law in Opposition to Debtors' (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
43	5502	November 4, 2009	SouthPeak Interactive, LLC's Response to Debtors' Fifty-First Omnibus Objection to Claims
44	5504	November 4, 2009	Twentieth Century Fox Home Entertainment LLC's Response to and Objection to [Fifty-Second Omnibus] Claim Objection
45	5505	November 4, 2009	Bush Industries Inc.'s Response and Joinder Regarding Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
46	5506	November 4, 2009	Vonage Marketing LLC's Response to Debtors' Fifty-First Omnibus Objection,
47	5509	November 4, 2009	Omnibus Response of Vonwin Capital Management, L.P. to Debtors' Forty-Eighth, Forty-Ninth, Fiftieth and Fifty-First Omnibus Objections
48	5511	November 4, 2009	Response in Opposition of BISSELL Homecare, Inc. to (I) Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference and the Debtors' Brief in Support Thereof.

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
49	5515	November 4, 2009	Cokem International, Inc.'s Response to the Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
50	5529	November 4, 2009	Olympus Corporation and Olympus Imaging America, Inc.'s Response [to Debtors' (I) Fifty-First Omnibus Objection]
51	5530	November 4, 2009	Letter Response of Hauppauge Computer Works, Inc.[to Debtors' Fifty-First Omnibus Objection]
52	5535	November 4, 2009	United States Debt Recovery, LLC's Response to Debtor's Fifty-First Omnibus Objection
53	5537	November 4, 2009	Midland Radio Corporation's Response to Debtors' Fifty-First Omnibus Objection
54	5539	November 5, 2009	Response and Objection of Bethesda Softworks LLC to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference and the Debtors' Brief in Support Thereof
55	5556	November 6, 2009	Order Denying Samsung Electronics America, Inc.'s (I) Motion for a Shortened Response Time to Interrogatories and Request for Production of Documents (II) Motion for Expedited Hearing
56	5583	November 9, 2009	Take Two Interactive Software, Inc.'s Response to [Debtors' Fifty-Second Omnibus Objection to Claims]
57	5610	November 10, 2009	TeleDynamics LLP's Response in Opposition to Debtors' Fifty-First Omnibus Objection to Claims
58	5614	November 10, 2009	Samsung Electronics America, Inc.'s Motion under Fed. R. Bankr. P. 3020(a) for Order Requiring Confirmation Deposit and Joinder to Motion of Pioneer Electronics for Same
59	5615	November 10, 2009	Samsung Electronics America, Inc.'s Motion to Expedite Hearing on Motion under Fed. R. Bankr. P. 3020(a) for Order Requiring Confirmation Deposit
60	5616	November 10, 2009	Samsung Electronics America, Inc.'s Notice of Motions and Notice of Hearing [re: 5614 and 5615]
61	5621	November 10, 2009	Omnibus Reply by the Debtors in Support of (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference
62	5622	November 10, 2009	Debtors' Omnibus Reply in Support of (I) Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
			Requirement that the First Hearing on any Response Proceed as a Status Conference
63	5623	November 10, 2009	Notice of Agenda of Matters Scheduled for Hearing on November 12, 2009 at 10:00 am.
64	5663	November 13, 2009	Joint Motion for Joinder of Apex Digital Inc. and THQ, Inc. to Motions of Pioneer Electronics, Inc. and Samsung Electronics America, Inc. for an Order Requiring a Confirmation Deposit Pursuant to Bankruptcy Rule 3020(a)
65	5666	November 13, 2009	Apex Digital, Inc., THQ, Inc.'s Supplemental Response to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims
66	5668	November 13, 2009	Motion for Joinder of Paramount Home Entertainment Inc. to Motions of Pioneer Electronics and Samsung Electronics America, Inc. for Order Requiring Confirmation Deposit Under Fed. R. Bankr. P. 3020(a)
67	5681	November 16, 2009	Samsung America Electronics, Inc.'s Objection to Confirmation of the Debtors' First Amended Joint Plan of Liquidation
68	5695	November 16, 2009	Bethesda Softworks LLC's Motion for Joinder for Order Requiring Confirmation Deposit Under Fed. R. Bankr. P. 3020(a)
69	5703	November 16, 2009	Amended Notice of Hearing — Pioneer Motion for Order Requiring Confirmation Deposit Under Fed. R. Bankr. P. 3020(a)
70	5716	November 16, 2009	Motion for Joinder of Mitsubishi Digital Electronics America, Inc. to Objections of Samsung America Electronics, Inc., LG Electronics USA, Inc. and Eastman Kodak Company to Confirmation of Debtors' First Amended Joint Plan of Liquidation
71	5734	November 16, 2009	Motion for Joinder of Cokem International, Inc. to Motions of Pioneer Electronics and Samsung Electronics America, Inc. for Order Requiring Confirmation Deposit Under Fed. R. Bankr. P. 3020(a)
72	5742	November 16, 2009	Motion for Joinder of Onkyo USA Corporation to Motions of Pioneer Electronics, Inc. and Samsung Electronics America, Inc. for an Order Requiring a Confirmation Deposit Pursuant to Rule 3020 of the Federal Rules of Bankruptcy Procedure, or, in the Alternative, Objection to Confirmation of Chapter 11 Plan of Liquidation
73	5752	November 16, 2009	Motion for Joinder of BISSELL Homecare, Inc. to Motions of Pioneer Electronics, Inc. and Samsung Electronics America, Inc. for an Order Requiring a

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
			Confirmation Deposit Pursuant to Bankruptcy Rule 3020(a)
74	5757	November 16, 2009	Samsung Electronics America, Inc.'s Amended Notice of Hearing and Notice of Motion [re: 5614, 5616]
75	5766	November 17, 2009	Notice of Withdrawal of Motion for an Expedited Hearing on Samsung Electronics America, Inc.'s Motion Under Fed. R. Bankr. P. 3020(a) for an Order Requiring Confirmation Deposit (Re: related document(s) [5615] Motion to Expedite Hearing filed by Samsung Electronics America, Inc.) on behalf of Samsung Electronics America, Inc.
76	5798	November 17, 2009	Transcript of Hearing Held 11/3/2009: pages 1-3, 14-28
77	5813	November 18, 2009	Transcript of Hearing Held 11/12/2009: entire transcript
78	5826	November 19, 2009	Samsung America Electronics, Inc.'s Objection to Confirmation of Chapter 11 Plan (refiled to correct docketing event code for Objection originally filed on November 16, 2009 as Docket No. 5681)
79	5839	November 19, 2009	Notice of Agenda of Matters Scheduled for Hearing on November 23, 2009 at 10:00 am.
80	5930	November 23, 2009	Hearing continued [re: 5461]
81	5931	November 23, 2009	Hearing continued [re: 5614]
82	5987	December 7, 2009	Pioneer Electronics, Inc.'s Second Amended Notice of Hearing Upon Motion of Pioneer Electronics to Compel Confirmation Deposit [Re: 5461]
83	6001	December 7, 2009	Samsung Electronics America, Inc.'s Second Amended Notice of Motion and Notice of Hearing (Re: 5614)
84	6101	December 16, 2009	Samsung Electronics America, Inc.'s Third Amended Notice of Motion and Notice of Hearing (Re: 5614)
85	6112	December 17, 2009	Notice of Agenda of Matters Scheduled for Hearing on December 21, 2009 at 10:00 a.m.
86	6175	December 21, 2009	Hearing continued (Re: related document(s) 5461)
87	6176	December 21, 2009	Hearing continued (Re: related document(s) 5614)
88	6208	December 30, 2009	Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Amended Notice, Case Management and Administrative Procedures

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
89	6228	January 6, 2010	Memorandum Opinion and Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections
90	6258	January 13, 2010	Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections
91	6259	January 13, 2010	Notice of Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Courts Order on Debtors Fifty First and Fifty-Second Omnibus Objections
92	6261	January 13, 2010	Affidavit of Service re: Motion to Reconsider filed by THQ, Inc., Apex Digital, Inc. and Notice of Motion filed by THQ, Inc., Apex Digital
93	6295	January 15, 2010	Supplemental Order on Debtors' Twenty-Third Omnibus Objection to Claims (Modification of Certain Duplicative 509(b)(9) Claims)
94	6318	January 19, 2010	Notice of Appeal re: on behalf of LG Electronics USA, Inc.
95	6319	January 19, 2010	U.S. Treasury receipt of Notice of Appeal
96	6320	January 19, 2010	Motion for Leave to Appeal filed by LG Electronics USA, Inc.
97	6321	January 19, 2010	Notice of Motion for Leave to Appeal filed by LG Electronics USA, Inc.
98	6322	January 19, 2010	Motion for Joinder re: Motion to Reconsider filed by THQ. Inc., Apex Digital, Inc. by PNY Technologies, Inc.
99	6323	January 19, 2010	Motion for Joinder of Paramount Home Entertainment Inc. to Motion of Apex Digital and THQ, inc. for Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections with Certificate of Service
100	6325	January 20, 2010	Clerk's Certificate of Mailing re: Notice of Appeal
101	6327	January 20, 2010	Notice of Appeal on behalf of United States Debt Recovery, LLC.
102	6328	January 20, 2010	U.S. Treasury receipt of Notice of Appeal
103	6329	January 20, 2010	Motion for Leave to Appeal filed on behalf of United States Debt Recovery, LLC
104	6330	January 20, 2010	Notice of Motion for Leave to Appeal filed on behalf of United States Debt Recovery, LLC
105	6331	January 20, 2010	Notice of Appeal on behalf of PNY Technologies, Inc.
106	6332	January 20, 2010	U.S. Treasury receipt of Notice of Appeal
107	6333	January 20, 2010	Motion for Leave to Appeal on behalf of PNY Technologies, Inc.
108	6334	January 20, 2010	Notice of Motion for Leave to Appeal on behalf of PNY Technologies, Inc.
109	6335	January 20, 2010	Notice of Appeal on behalf of Samsung Electronics America, Inc.

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
110	6336	January 20, 2010	Motion for Leave to Appeal filed on behalf of Samsung Electronics America, Inc.
111	6337	January 20, 2010	Notice of Motion for Leave to Appeal filed on behalf of Samsung Electronic America, Inc.
112	6338	January 20, 2010	U.S. Treasury receipt of Notice of Appeal
113	6342	January 21, 2010	Clerk's Certificate of Mailing re: Notice of Appeal filed by United States Debt Recovery
114	6343	January 21, 2010	Clerk's Certificate of Mailing re: Notice of Appeal filed by PNY Technologies, Inc.
115	6349	January 22, 2010	Olympus Corporation and Olympus Imaging America Inc.'s Joinder re: Motion to Reconsideration filed by THQ, Inc., Apex Digital, Inc.
116	6350	January 22, 2010	Clerk's Certificate of Mailing re: Notice of Appeal filed by Samsung Electronics America Inc.
117	6351	January 25, 2010	Motion for Joinder to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objection filed on behalf of Onkyo USA Corporation
118	6358	January 25, 2010	Notice of Agenda of Matters Scheduled for Hearing on January 28, 2010 at 11:00a.m.
119	6370	January 26, 2010	Motion for Joinder of Toshiba America Consumer Products, L.L.C. to Apex Digital, Inc. and THQ, inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections
120	6378	January 27, 2010	Motion for Joinder of Bethesda Softworks, LLC to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections
121	6382	January 27, 2010	Debtors' Objection to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections filed on behalf of Circuit City Stores, Inc.
122	6410	January 28, 2010	Hearing continued (Re: related document(s) 5461)
123	6411	January 28, 2010	Hearing continued (Re: related document(s) 5614)
124	6449	February 3, 2010	Reply to Debtors' Objections to Motion for Reconsideration of Courts Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections re: Motion to Reconsider filed by THQ, Inc., Apex Digital, Inc. filed on behalf of Apex Digital, Inc., THQ, Inc.
125	6482	February 8, 2010	Stipulation and Order Staying Appeals and Extending Deadlines Under Bankruptcy Rules 8001 through 8007 and 8009 With Respect to the Notices of Appeal and the Motions for Leave to Appeal Filed

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
			by LG Electronics USA, Inc., United States Debt Recovery, LLC, PNY Technologies, Inc., and Samsung Electronics America, Inc.
126	6486	February 8, 2010	Notice of Agenda of Matters Scheduled for Hearing on February 11, 2010 at 11:00a.m.
127	6525	February 11, 2009	Hearing continued (Re: related document(s) 5461) Hearing scheduled 3/8/2010
128	6526	February 11, 2009	Hearing continued (Re: related document(s) 5614) Hearing scheduled 3/8/2010
129	6601	February 23, 2010	Supplemental Memorandum Opinion
130	6602	February 23, 2010	Order on Motion to Reconsider
131	6640	February 25, 2010	Notice of Continued Hearing on Confirmation of Plan to Be Held on April 6, 201 at 10:00 a.m.
132	6720	March 8, 2010	Amended Notice of Appeal of Samsung Electronics America, Inc.'s
133	6721	March 8, 2010	Statement of Issues and Designation of Items to be Included on Appeal of PNY technologies, Inc.
134	6722	March 8, 2010	Statement of Issues and Designation of Items to be Included on Appeal of United States Debt Recovery LLC
135	6748	March 8, 2010	Samsung Electronics America, Inc.'s Amended Motion for Leave to Appeal and Incorporated Memorandum of Law in Support of Motion
136	6749	March 8, 2010	Notice of Samsung Electronics America, Inc.'s Amended Motion for Leave of Appeal
137	6750	March 8, 2010	Samsung Electronics America, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal and Incorporated Memorandum of Law in Support of Motion
138	6751	March 8, 2010	Notice of Samsung Electronics America, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal
139	6752	March 8, 2010	Appellant Samsung Electronics America, Inc.'s Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal
140	6755	March 9, 2010	Notice of Appeal of Mitsubishi Digital Electronics America, Inc.
141	6756	March 9, 2010	U.S. Treasury Receipt of Notice of Appeal Filing Fee
142	6759	March 9, 2010	Mitsubishi Digital Electronics America, Inc.'s Motion for Leave to Appeal and Incorporated Memorandum of Law in Support of Motion
143	6760	March 9, 2010	Notice of Mitsubishi Digital Electronics America, Inc.'s Motion for Leave to Appeal

<b>Exhibit</b>	<b>Docket No.</b>	<b>Date Filed</b>	<b>Style of Pleadings/Document Description</b>
144	6763	March 9, 2010	Amended Statement of Issues and Designation of Items to be Included in Record on Appeal of United States Debt Recovery LLC
145	6764	March 9, 2010	Notice of Appeal of Onkyo USA Corporation
146	6765	March 9, 2010	U.S. Treasury Receipt of Notice of Appeal Filing Fee (Image Not Available)
147	6767	March 9, 2010	Onkyo USA Corporation's Motion for Leave to Appeal and Incorporated Memorandum of Law in Support of Motion
148	6768	March 9, 2010	Notice of Onkyo USA Corporation's Motion for Leave to Appeal
149	6769	March 9, 2010	PNY Technologies, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal
150	6770	March 9, 2010	Notice of PNY Technologies, Inc.'s Motion for Leave to Include Arguments of Counsel in Record on Appeal
151	6771	March 9, 2010	United States Debt Recovery LLC's Motion for Leave to Include Arguments of Counsel in Record on Appeal
152	6772	March 9, 2010	Notice of United States Debt Recovery, LLC's Motion for Leave to Include Arguments of Counsel in Record on Appeal
153	6773	March 9, 2010	Notice of Appeal of Apex Digital, Inc.
154	6774	March 9, 2010	U.S. Treasury Receipt of Notice of Appeal Filing Fee (Image Not Available)
155	6775	March 9, 2010	Motion of Apex Digital, Inc. for Leave to Appeal
156	6776	March 9, 2010	Notice of Motion of Apex Digital, Inc. for Leave to Appeal
157	6777	March 9, 2010	Order Granting Debtors' Motion to Consolidate Certain Matters Related to Motions for Leave to Appeal Filed by LG Electronics USA, Inc., United States Debt Recovery, LLC, and PNY Technologies, Inc.
158	6778	March 9, 2010	Debtors' Omnibus Answering Brief in Opposition to the Motions of Certain 503(b)(9) Administrative Expense Claimants for Leave to Appeal from the Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections
159	6779	March 9, 2010	Debtors' Motion to Consolidate Certain Matters Related to Motions for Leave to Appeal Filed by LG Electronics USA, Inc., United States Debt Recovery, LLC, and PNY Technologies, Inc.
160	6857	March 17, 2010	Stipulation and Order Staying Appeals and Extending Deadlines Under Bankruptcy Rules 8001 Through 8007 and 8009 with Respect to the Notices of Appeal and the Motions for Leave to Appeal Filed

Exhibit	Docket No.	Date Filed	Style of Pleadings/Document Description
			by Samsung Electronics America, Inc.

Submitted: March 23, 2010

**MITSUBISHI DIGITAL ELECTRONICS  
AMERICA, INC.**

/s/ Philip C. Baxa

Philip C. Baxa (VSB No. 22977)

MercerTrigiani LLP

16 South Second Street

Richmond, Virginia 23219

Tel: 804-782-8691

Fax: 804-644-0209

[phil.baxa@mercertrigiani.com](mailto:phil.baxa@mercertrigiani.com)

- and -

KING & SPALDING

James A. Pardo, Jr.

Georgia Bar No. 561206

[jpardo@kslaw.com](mailto:jpardo@kslaw.com)

Thaddeus D. Wilson

Georgia Bar No. 596008

[thadwilson@kslaw.com](mailto:thadwilson@kslaw.com)

1180 Peachtree Street

Atlanta, Georgia 30309-3521

Telephone: (404) 572-4600

Facsimile: (404) 572-5128

*Counsel for Mitsubishi Digital Electronics America, Inc.*

**CERTIFICATE OF SERVICE**

I certify that on March 23, 2010 I will electronically file the foregoing Mitsubishi Digital Electronics America, Inc.'s Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal, without exhibits, with the Clerk of the Court using the CM/ECF system and will file a copy of the Statement and Designation, with all exhibits, with the Clerk of the Court via courier. A true and correct copy of the foregoing Statement and Designation, without exhibits, will be sent via regular mail, postage prepaid, on March 23, 2010 to:

Gregg M. Galardi, Esquire  
Ian S. Fredericks, Esquire  
Skadden, Arps, Slate, Meagher & Flom LLP  
One Rodney Square  
Wilmington, DE 19899  
gregg.galardi@skadden.com

Dion W. Hayes, Esquire  
Douglas M. Foley, Esquire  
McGuire Woods LLP  
One James Center  
901 E. Cary Street  
Richmond, VA 23219  
dfoley@mcguirewoods.com

Chris L. Dickerson, Esquire  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive  
Chicago, IL 60606  
chris.thckerson@skadden.com

Robert B. Van Arsdale, Esquire  
Office of the U.S. Trustee  
701 E. Broad Street, Suite 4304  
Richmond, VA 23219  
Robert.B.Van.Arsdale~usdoj.gov

/s/ Philip C. Baxa  
Philip C. Baxa (VSB No. 22977)

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